



General Assembly

**Substitute Bill No. 5930**

February Session, 2008

\* \_\_\_\_\_ HB05930FIN \_\_\_\_\_ 032708 \_\_\_\_\_ \*

**AN ACT CONCERNING PROTECTION OF TAXPAYER DATA AND  
NOTIFICATION OF EXCESS PROPERTY TAX PAYMENTS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective from passage*) The Commissioner of  
2       Revenue Services shall implement all protocols and procedures for the  
3       protection of taxpayer data, as issued by the Department of  
4       Information Technology, including immediate implementation of (1)  
5       all current protocols and procedures issued by the Department of  
6       Information Technology, and (2) all future updates on protocols and  
7       procedures, as may be issued from time to time by said department.

8       Sec. 2. Subsection (a) of section 12-170w of the general statutes is  
9       repealed and the following is substituted in lieu thereof (*Effective from*  
10      *passage*):

11      (a) No claim shall be accepted under section 12-170v unless the  
12      taxpayer or authorized agent of such taxpayer files an application with  
13      the assessor of the municipality in which the property is located, in  
14      such form and manner as the assessor may prescribe, during the  
15      period from February first to and including May fifteenth of any year  
16      in which benefits are first claimed, including such information as is  
17      necessary to substantiate such claim in accordance with requirements  
18      in such application. A taxpayer may make application to the assessor

19 prior to August fifteenth of the claim year for an extension of the  
20 application period. The assessor may grant such extension in the case  
21 of extenuating circumstance due to illness or incapacitation as  
22 evidenced by a physician's certificate to that extent, or if the assessor  
23 determines there is good cause for doing so. The taxpayer shall present  
24 to the assessor a copy of such taxpayer's federal income tax return and  
25 the federal income tax return of such taxpayer's spouse, if filed  
26 separately, for such taxpayer's taxable year ending immediately prior  
27 to the submission of the taxpayer's application, or if not required to file  
28 a federal income tax return, such other evidence of qualifying income  
29 in respect to such taxable year as the assessor may require. Each such  
30 application, together with the federal income tax return and any other  
31 information submitted in relation thereto, shall be examined by the  
32 assessor and a determination shall be made as to whether the  
33 application is approved. Upon determination by the assessor that the  
34 applying homeowner is entitled to tax relief in accordance with the  
35 provisions of section 12-170v and this section, the assessor shall notify  
36 the homeowner and the municipal tax collector of the approval of such  
37 application. The municipal tax collector shall determine the maximum  
38 amount of the tax due with respect to such homeowner's residence and  
39 thereafter the property tax with respect to such homeowner's residence  
40 shall not exceed such amount. After a taxpayer's claim for the first year  
41 has been filed and approved such taxpayer shall file such an  
42 application biennially. In respect to such application required after the  
43 filing and approval for the first year the assessor in each municipality  
44 shall notify each such taxpayer concerning application requirements  
45 by regular mail not later than February first of the assessment year in  
46 which such taxpayer is required to reapply, enclosing a copy of the  
47 required application form. Such taxpayer may submit such application  
48 to the assessor by mail provided it is received by the assessor not later  
49 than March fifteenth in the assessment year with respect to which such  
50 tax relief is claimed. Not later than April first of such year the assessor  
51 shall notify, by certified mail, any such taxpayer for whom such  
52 application was not received by said March fifteenth concerning  
53 application requirements and such taxpayer shall submit not later than

54 May fifteenth such application personally or for reasonable cause, by a  
55 person acting in behalf of such taxpayer as approved by the assessor.  
56 Applications filed under this section shall not be open for public  
57 inspection.

58 Sec. 3. Section 12-129 of the general statutes is repealed and the  
59 following is substituted in lieu thereof (*Effective July 1, 2008*):

60 (a) Any person, firm or corporation who pays any property tax in  
61 excess of the principal of such tax as entered in the rate book of the tax  
62 collector and covered by his warrant therein, or in excess of the legal  
63 interest, penalty or fees pertaining to such tax, or who pays a tax from  
64 which the payor is by statute exempt and entitled to an abatement, or  
65 who, by reason of a clerical error on the part of the assessor or board of  
66 assessment appeals, pays a tax in excess of that which should have  
67 been assessed against his property, or who is entitled to a refund  
68 because of the issuance of a certificate of correction, [may make  
69 application in writing to the collector of taxes for the refund of such  
70 amount] shall be notified by the collector of taxes of the amount of  
71 such excess payment, exemption or refund entitlement.

72 (b) The taxpayer may make application in writing to the collector of  
73 taxes for the refund of such amount or to have such amount credited  
74 toward such taxpayer's future property tax liability. Such application  
75 shall be made not later than (1) three years from the date such tax was  
76 due or (2) such extended deadline as the municipality may, by  
77 ordinance, establish. Such application shall contain a recital of the facts  
78 and shall state the amount of the refund or credit requested. The  
79 collector shall, after examination of such application, refer the same,  
80 with his recommendations thereon, to the board of selectmen in a town  
81 or to the corresponding authority in any other municipality, and shall  
82 certify to the amount of refund or credit, if any, to which the applicant  
83 is entitled. Upon receipt of such application and certification, the  
84 selectmen or such other authority shall draw an order upon the  
85 treasurer in favor of such applicant for the amount of refund or credit  
86 so certified. Any action taken by such selectmen or such other

87 authority shall be a matter of record, and the tax collector shall be  
 88 notified in writing of such action. Upon receipt of notice of such action,  
 89 the collector shall make in his rate book a notation which will date,  
 90 describe and identify each such transaction. Each tax collector shall, at  
 91 the end of each fiscal year, prepare a statement showing the amount of  
 92 each such refund or credit, to whom made and the reason therefor.  
 93 Such statement shall be published in the annual report of the  
 94 municipality or filed in the town clerk's office within sixty days of the  
 95 end of the fiscal year. Nothing in this section shall be construed to  
 96 allow a refund or credit based upon an error of judgment by the  
 97 assessors.

98 (c) Notwithstanding the provisions of this section, the legislative  
 99 body of a municipality may, by ordinance, authorize the tax collector  
 100 to retain payments in excess of the amount due provided the amount  
 101 of the excess payment is less than five dollars.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	12-170w(a)
Sec. 3	<i>July 1, 2008</i>	12-129

**Statement of Legislative Commissioners:**

The words "or credit" were added in line 82 for conformity.

**FIN**            *Joint Favorable Subst.-LCO*